

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2018/19 (Period 4)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	39k under	APT&C Basic / Superannuation / National Insurance - 31k under	HRA	This underspend is due to higher than anticipated staff turnover.
Property Costs	(42k) over	Repairs and Maintenance - Internal and External Contractor - (23k) over	HRA	This overspend is due to repairs which are demand led. The overspend is being managed within the overall budget.

South Lanarkshire Council

Housing & Technical Resources (HRA) - Total

Expenditure / Income Variance Trends 2018/19

	REVISED ANNUAL BUDGET 2018/19	PERIOD 3 VARIANCE AMOUNT	Over/ Under	PERIOD 4 ESTIMATE TO DATE	PERIOD 4 ACTUAL TO DATE	PERIOD 4 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS							
APT & C BASIC	9,644	(10)	over	2,002	2,022	(20)	over
APT & C OVERTIME	79	3	under	16	8	8	under
APT & C SUPERANNUATION	1,862	26	under	386	346	40	under
APT & C NIC	870	7	under	181	170	11	under
TRAVEL AND SUBSISTENCE	44	5	under	9	2	7	under
PENSION INCREASES	219	(5)	over	45	52	(7)	over
EMPLOYEE COSTS	12,718	26	under	2,639	2,600	39	under
PROPERTY COSTS							
RATES	126	0	-	0	0	0	-
SCOTTISH WATER - UNMETERED CHARGES	4	0	-	0	0	0	-
SCOTTISH WATER - METERED CHARGES	8	(3)	over	8	8	0	-
RENT	6	0	-	0	0	0	-
SERVICE CHARGE	65	(3)	over	0	4	(4)	over
OTHER ACCOMMODATION COSTS	101	0	-	0	0	0	-
BED AND BREAKFAST	0	(2)	over	0	8	(8)	over
PROPERTY INSURANCE	923	0	-	0	0	0	-
SECURITY COSTS	55	0	-	0	0	0	-
GROUND MAINTENANCE	3,923	(3)	over	192	198	(6)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	26,153	(5)	over	3,946	3,975	(29)	over
LIFE CYCLE MAINTENANCE	0	(2)	over	0	0	0	-
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	877	(1)	over	151	145	6	under
ADAPTIONS - INTERNAL CONTRACTORS	0	(2)	over	0	0	0	-
HOUSING - RENT FREE ACCOMMODATION	155	0	-	30	30	0	-
HOUSING - RENT W/O UNLET PERIODS	2,040	0	-	444	444	0	-
HOUSING - RENT W/O BAD PERIODS	5,658	0	-	173	173	0	-
ASBESTOS	139	4	under	37	38	(1)	over
EPC	0	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	721	0	-	17	17	0	-
GAS	246	0	-	37	37	0	-
HEATING OIL	54	0	-	5	5	0	-
SOLID FUEL	4	0	-	0	0	0	-
FIXTURE & FITTINGS	58	0	-	33	34	(1)	over
JANITOR SERVICE	163	6	under	163	157	6	under
CLEANING CONTRACT	404	(8)	over	93	104	(11)	over
CLEANING MATERIALS	60	4	under	16	11	5	under
WINDOW CLEANING	16	(1)	over	4	4	0	-
PEST CONTROL	122	9	under	28	16	12	under
REFUSE UPLIFT	0	(5)	over	0	5	(5)	over
REMOVAL & STORAGE COSTS	14	(3)	over	4	9	(5)	over
OTHER PROPERTY COSTS	35	0	-	3	3	0	-
PROPERTY COSTS	42,130	(16)	over	5,384	5,426	(42)	over

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SUPPLIES AND SERVICES							
COMPUTER EQUIPMENT PURCHASE	297	0	-	80	77	3	under
I.T. EQUIPMENT MAINT-CONTRACT	209	0	-	160	160	0	-
EQUIPMENT AND OTHER TOOLS	13	(2)	over	4	8	(4)	over
ADAPTATIONS FOR CLIENTS	0	(1)	over	0	0	0	-
FURNITURE - OFFICE	10	1	under	3	1	2	under
MATERIALS	0	(2)	over	0	6	(6)	over
FOODSTUFFS - GENERAL	6	1	under	2	1	1	under
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	1	2	under
LAUNDRY COSTS	16	3	under	4	0	4	under
OTHER SUPPLIES AND SERVICES	32	2	under	12	13	(1)	over
HEALTH AND SAFETY	15	1	under	4	2	2	under
CATERING - OUTWITH CONTRACT	0	(1)	over	0	1	(1)	over
OUTSOURCED MAIL	0	(3)	over	0	4	(4)	over
SUPPLIES AND SERVICES	610	1	under	272	274	(2)	over
TRANSPORT AND PLANT							
POOL CAR RECHARGE - RENTAL CHARGE	25	0	-	6	5	1	under
POOL CAR RECHARGE - FUEL	6	0	-	1	1	0	-
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	0	0	-
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	23	2	under	5	4	1	under
FLEET SERVICE CHARGES - PARTS	1	0	-	0	0	0	-
FLEET SERVICE CHARGES - TYRES	0	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - HIRED VEHICLES	71	(5)	over	16	17	(1)	over
FLEET SERVICE CHARGES - CONTRACT HIRE	34	5	under	0	0	0	-
FLEET SERVICE CHARGES - FUEL	8	1	under	2	0	2	under
HIRE OF EXTERNAL VEHICLES	21	1	under	5	5	0	-
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4	1	under	1	0	1	under
TAXI CHARGES - AD HOC	0	(1)	over	0	1	(1)	over
TRANSPORT AND PLANT	194	2	under	36	35	1	under

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ADMINISTRATION							
PRINTING AND STATIONERY	86	0	-	19	25	(6)	over
BULK PRINTING	53	0	-	15	15	0	-
TELEPHONES	91	0	-	14	14	0	-
MOBILE PHONES	27	2	under	6	3	3	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	22	0	-	0	0	0	-
ADVERTISING - OTHER	12	0	-	0	0	0	-
POSTAGES/COURIERS	132	0	-	23	23	0	-
MEMBERSHIP FEES/SUBSCRIPTIONS	38	0	-	28	28	0	-
MEDICAL COSTS	25	2	under	7	6	1	under
LEGAL EXPENSES	86	(7)	over	21	21	0	-
PETTY OUTLAYS	4	0	-	1	1	0	-
GIRO BANK AGENCY FEES	9	2	under	2	0	2	under
PAYPOINT AGENCY FEES	61	1	under	16	16	0	-
INTERNET AGENCY FEES	6	1	under	2	0	2	under
OTHER ADMIN COSTS	15	0	-	4	3	1	under
CONFERENCES - OFFICIALS	7	1	under	2	0	2	under
TRAINING	0	(3)	over	0	3	(3)	over
INTERNAL SUPPORT SERVICES ALLOCATION	5,039	0	-	0	0	0	-
ADMINISTRATION	5,713	(1)	over	160	158	2	under
PAYMENT TO OTHER BODIES							
GRANTS TO VOLUNTARY ORGANISATIONS	3,489	0	-	0	0	0	-
PAYMENTS TO OTHER BODIES	3	0	-	0	0	0	-
SUPPORTING PEOPLE INTERNAL PROVIDER	31	0	-	12	12	0	-
SUPPORTING PEOPLE EXTERNAL PROVIDER	32	0	-	0	0	0	-
PAYMENT TO OTHER BODIES	3,555	0	-	12	12	0	-
PAYMENT TO CONTRACTORS							
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	9	9	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	12	12	0	-
PAYMENT TO CONTRACTORS	100	0	-	21	21	0	-
FINANCING CHARGES							
INTEREST-DEBT CHARGES	14,801	0	-	0	0	0	-
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	0	0	-
CFCR	23,730	0	-	0	0	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	0	0	-
FINANCING CHARGES	38,531	0	-	0	0	0	-
TOTAL EXPENDITURE	103,551	12	under	8,524	8,526	(2)	over

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INCOME							
SALES - DEPARTMENTS OF THE AUTHORITY	(1,169)	0	-	(270)	(270)	0	-
FEES AND CHARGES - GENERAL	(4,475)	2	under	(524)	(527)	3	under
RENTAL INCOME	(460)	0	-	0	0	0	-
HOUSE RENTS	(86,777)	0	-	(18,023)	(18,021)	(2)	over
LOCK UP RENTS	(2,486)	0	-	(607)	(607)	0	-
COMMISSION	(216)	0	-	(14)	(14)	0	-
INSURANCE RECOVERIES	(250)	0	-	(9)	(9)	0	-
OTHER INCOME	(2,304)	1	under	(299)	(300)	1	under
REALLOCATION OF SUPPORT COSTS	(811)	0	-	0	0	0	-
TOTAL INCOME	(98,948)	3	over rec	(19,746)	(19,748)	2	over rec
YEAR END T/FER TO BALANCE SHEET	(4,603)	(15)	over	(1,062)	(1,062)	0	-
TOTAL YEAR END T/FER TO/FROM BALANCE SHEET	(4,603)	(15)		(1,062)	(1,062)	0	
NET EXPENDITURE	0	0	-	(12,284)	(12,284)	0	-